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MICHAEL R. GABRIELSON
GABRIELSON & COMPANY
1605 SCHOOL STREET
MORAGA, CALIFORNIA 94556
(925) 899-5798

Proposed Accountants for Trustee and Estate

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

In re:

WILLIAM RAY POE
MARIA E. MORAES

Debtors.

Case No. 23-20021-C-7

DC No.: GMR-1

**ACCOUNTANT DECLARATION IN
SUPPORT OF APPLICATION TO
EMPLOY GABRIELSON & COMPANY
AS ACCOUNTANT FOR TRUSTEE AND
ESTATE**

(No Hearing Required)

DECLARATION OF MICHAEL R. GABRIELSON IN SUPPORT
OF APPLICATION FOR AUTHORITY TO EMPLOY ACCOUNTANT

I, MICHAEL R. GABRIELSON, declare:

1. I am a Certified Public Accountant duly authorized to practice in the State of California.
2. I and my associates have no connection to the debtors, creditors, any other parties of interest, their respective attorneys or accountants, the United States Trustee, or any person employed by the office of the U.S. Trustee, with the exception listed in paragraph 3 provided for full disclosure.
3. I currently serve as accountant on bankruptcy cases for several chapter 7 panel trustees in the Eastern District of California, including Nikki Farris in her role as chapter 7 panel

1 trustee. Nikki Farris has a separate legal practice and is representing the debtor in this current
2 case. I do not do work for Nikki Farris related to her separate legal practice, and do not believe
3 the separate accounting and tax services performed for her in her capacity as chapter 7 trustee
4 conflict with our services for Geoffrey Richards on this bankruptcy case.

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6 4. I and my associates do not hold any interest adverse to the estate and are
7 disinterested persons within the meaning of 11 U.S.C. Section 101(14).

8 5. The application is eligible to serve as accountant for the estate and the
9 trustee pursuant to the provisions of 11 U.S.C. Section 327(d).

10 I declare under penalty of perjury that the foregoing is true and correct.

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12 Executed this 17th day of March, 2023 at Moraga, California.

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14 \s\ Michael R. Gabrielson
15 MICHAEL R. GABRIELSON
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